

INTERNAL AUDITS

1.0 PURPOSE AND SCOPE

1.1 This procedure establishes minimum requirements for planning, performing, and documenting periodic internal audits of the ISO 14001-based environmental management system (EMS) established for the City of San Diego, Environmental Services Department (ESD), Refuse Disposal Division (RDD).

2.0 DEFINITIONS

EMS Audit - is defined as a planned and documented investigation performed in accordance with written procedures or checklists for the purpose of verifying, by examination and evaluation of objective evidence, that applicable elements of an ISO 14001-based EMS have been developed, documented, and effectively implemented in accordance with specified requirements.

EMS Auditor - is defined as a qualified and trained individual who is authorized to perform specific EMS Audit functions under the direction of a Lead EMS Auditor. At a minimum, each auditor must attend a documented training session conducted by the Lead EMS Auditor that presents the detailed requirements of this procedure and discusses their roles in the planned audit.

Lead EMS Auditor - is defined as a qualified and trained individual who is authorized to plan, organize, and direct EMS Audits of RDD facilities and activities, to report findings and observations, and to evaluate the adequacy of corrective and preventive action. At a minimum, RDD Lead EMS Auditors shall have received EMS Lead Auditor training and have participated in a internal audit, as an auditor.

Finding - is defined as a deficiency or lack of conformance with any element of an EMS. All findings must be formally resolved to assure effective correction of the observed condition and the adoption of system improvements or preventive measures to reduce or preclude the likelihood of recurrence.

3.0 RESPONSIBILITY AND AUTHORITY

3.1 Environmental Management Representative - The Environmental Management Representative (EMR) is responsible for establishing audit schedules and for designation or selection of Lead EMS Auditors who are independent of the day -to-day management of the Division functions to be audited. The EMR shall also review and approve EMS audit plans and reports.

3.2 Lead Auditor - The Lead EMS Auditor is responsible to the EMR for the organization, planning, and direction of EMS audits, as well as the selection, training, and supervision of the audit team. The Lead EMS Auditor prepares audit plans and reports, and is responsible for evaluating and recommending any required corrective and preventive action responses resulting from audit findings.

3.3 Auditors - Auditors are responsible for assisting in audit preparation, conducting audit investigations, and reporting results in compliance with this procedure, under the direction of the EMS Lead Auditor. When requested, audit observers shall assist in audit preparation and in conducting audit activities in areas in which they have specific expertise.

3.4 Section Managers - Section Managers shall provide time, work space, and personnel as necessary to support the performance of EMS audits, and are responsible for supervising the prompt and effective resolution of any audit findings.

4.0 PROCEDURE

4.1 The audit process is described in the following steps:

1. Audit Scheduling: EMS Audits shall be conducted at least annually. Audit frequency may be increased at the discretion of the EMR or when specifically requested by upper management.
2. Audit Notification: The Lead EMS Auditor shall notify the managers or section heads of the audited organization at least ten days prior to the projected audit date. The notification shall set the date, time, location, and method of the opening meeting, and shall request that appropriate facility personnel participate. Audit notification, opening and closing meeting requirements may be met via E-Mail communication.
3. Audit Plan: The Lead EMS Auditor shall prepare an audit plan. At a minimum, the audit

plan shall include the following:

- the audit number (consecutive, by calendar year),
- a statement of the audit objectives; an identification of the specific section areas being audited,
- a discussion of any special emphasis or focus; references to appropriate plans, procedures, or requirements documents,
- the date(s) of the audit; and an identification of the audit team and the members' assigned roles.

4.2 Records of previous audits and corrective and preventive action requests for the audited organization shall be reviewed prior to preparation of the audit plan. Identification of trends or repeated problems identified during the review shall be reflected in the scope of the audit, as appropriate. Any areas of special emphasis shall also be noted in the audit plan.

4.3 Audit team selection shall be based on consideration of the particular areas of emphasis for the audit and the qualifications and capabilities of the prospective team members. Audit team members should be sufficiently independent of the day-to-day management of the audit areas that they are responsible for so that the potential for a conflict of interest is minimized. Completed audit plans shall be submitted to the EMR and affected facility managers for review and comment prior to the audit.

4.4 Audit Checklist Preparation: The Lead EMS Auditor shall prepare or direct the preparation of an audit checklist based on the elements of ISO 14001 and the requirements of the RDD *Environmental Management System Plan* (EMP). EMS auditors or observers may be assigned the preparation of specific checklist sections, especially in areas for which they will assume auditing responsibilities. Checklist content shall be consistent with the scope of the audit presented in the Audit Plan. Copies of the checklist, the audit plan, and any required reference specifications, procedures, or plans shall be distributed to the audit team prior to the audit. The Lead EMS Auditor shall brief the audit team on the general scope of the audit and the details of the audit plan as well as discuss audit checklist assignments prior to the pre-audit opening meeting.

4.5 Opening Meeting: The pre-audit opening meeting shall be conducted by the Lead EMS Auditor, and shall be attended by the audit team members and appropriate representatives of the audited section or facility. Participation shall be documented. The scope of the audit and duties of the auditors or any technical observers shall be briefly presented. Questions from the audited organization shall be answered, proper lines of communication established, and a time set for the closeout meeting. These requirements may be met via e-mail communications.

4.6 Conducting the Audit: Each auditor shall proceed with the investigations required by their assigned portion of the checklist. General guidance on auditing methods is provided in Attachment 1 of this procedure. Auditing methods may include records review, interviews

with individual RDD staff members, and/or direct observation of site activities.

The audit team shall meet and report on audit progress as directed by the Lead EMS Auditor. Observed conditions that require immediate corrective action shall be promptly reported to the management of the audited group or organization.

Demands on resources and time may not be increased beyond the level presented in the opening meeting without first discussing and obtaining approval of such requests from the affected Section Manager.

When the checklist items have been completed, the audit team shall meet and present their potential findings to the Lead EMS Auditor. The Lead EMS Auditor shall review the auditors' input, obtain additional clarification where required, and prepare or direct the preparation of a draft list of potential findings.

4.7 Closing Meeting: A draft list of potential findings and observations shall be presented to representatives of the audited organization in a brief post-audit closing meeting. Participation shall be documented. Discussion shall generally be limited to the presentation of findings and the clarification of any misunderstandings. These requirements may be met via e-mail communications.

4.8 Audit Report Preparation: After the post-audit meeting, the auditors shall prepare final copies of their completed checklist sections and submit them to the Lead EMS Auditor. The Lead EMS Auditor shall prepare a formal audit report, which shall include the following items: a brief description of the audit scope; the identification of the audit team and key personnel contacted from the audited organization; a general statement summarizing the effectiveness of the EMS; and a brief discussion of any findings.

Each finding shall also be recorded on a Corrective/Preventive Action Request (C/PAR) form, in compliance with the requirements of RDD-SEOP 4.5.2, Corrective and Preventive Action, and submitted to the EMR. The audit report and copies of any C/PAR forms shall be submitted to the management of the audited organization for review and appropriate action, with copies provided to the EMR and the RDD Deputy Director.

4.9 Review of Corrective/Preventive Action Responses and Audit Closeout: The Lead EMS Auditor shall participate in the development of corrective and preventive actions as necessary to ensure that each finding or observation has been adequately addressed. When proposed corrective actions have been determined to be acceptable, the Lead EMS Auditor shall notify the EMR and the affected facility managers that the audit is considered to be closed.

4.10 Audit Documentation: Once the audit has been closed, the Lead EMS Auditor shall

forward a complete copy of the audit documentation to the EMR in compliance with Section 5.3 of the RDD EMS-Manual and RDD SEOP 4.5.3 “Records”. At a minimum, audit documentation shall include copies of the audit notification memo, the audit plan, audit opening and closing meeting participation sheets, the completed audit questionnaire, the audit report, copies of any closed C/PAR forms, and an audit closeout memorandum.

5.0 REFERENCES

EMS Manual Section 4.5.2, “Corrective and Preventive Action”; Section 4.5.3, “Records”

RDD-SEOP 4.5.2 “Corrective and Preventive Action”

RDD-SEOP 4.5.3 “Records”

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The on-line version and secured hardcopy are the controlled documents. The secured hardcopy will be identified by a “Controlled Copy” stamp (in red) and RDD Deputy Director signature. Any other documents are uncontrolled. Verify revision level status on-line or contact the EMR.

Attachment 1:

SUPPLEMENTARY GUIDANCE FOR CONDUCTING EMS AUDITS

1. GENERAL CONSIDERATIONS

This attachment provides general guidance that should be considered by the Lead EMS Auditor, individual auditors, and the audit team as a whole during the onsite portion of an EMS audit.

1.1 Audit Team Behavior

The overall demeanor of the audit team must be perceived as ethical, professional, objective, and fair. The Lead EMS Auditor is responsible for monitoring the activities of the audit team; unacceptable behavior by any audit team member should not be permitted. The Lead EMS Auditor should take whatever action is necessary in response to unacceptable behavior, up to and including removing the responsible individuals from the audit team.

1.2 Overcoming Negative Perceptions

Even in the best situations, an auditor may encounter a certain amount of distrust, anxiety, anger, fear, or obstinacy on the part of the audited organization or department. These kinds of negative responses will hinder the progress of the audit and will detract from the usefulness of the information obtained, unless an effort is made to establish a positive (or at least neutral) setting for the audit. The Lead EMS Auditor must make a concerted effort to establish a productive setting for the audit, from the first verbal contacts, through the opening meeting, daily debriefings, and closing meeting. Because the audit team's primary mission is to obtain reliable information about the performance relative to specific written standards, audit team members must work to gain a functional level of cooperation in order to gain access to objective evidence.

1.3 Negative Situations

Extremely negative responses by audited personnel in an audited organization are rare, but they can occur, and can be difficult to handle when they do. If such a situation should occur, audit team members should politely break off the line of inquiry and bring the matter separately to the attention of the Lead EMS Auditor, who should attempt to resolve the issue with the audited section head or facility manager. Regardless of the situation, audit team members must never show anger.

If a situation is truly unresolvable, the Lead EMS Auditor should cancel the remainder of the audit, hold a brief closeout meeting with the audited facility manager or superintendent to

explain the reasons for cancellation, and advise that the audit will be rescheduled after negotiating a new audit date. If at this time the EMR asks the Lead EMS Auditor to continue the audit, the Lead EMS Auditor should state the conditions that are necessary. If the conditions are accepted, then the audit team should resume the audit. If no request to continue the audit is made, or if the conditions for continuing the audit are not accepted, then the Lead EMS Auditor should direct the audit team to cease its activities.

1.4 Preconceptions

To the extent possible, audit team members must set aside any preconceptions about the audited facility capabilities, regardless of whether they are good or bad. No matter how justifiable such assumptions might be, the audited facilities strengths and weaknesses must express themselves as part of an objective process. Audit team members must never go into an auditing situation with the intention of finding something (or nothing) wrong. If the auditing process is not open and objective, areas of significant strength or weakness may be missed and the accuracy of the information gained from the audit may be compromised.

1.5 Flexibility

The Lead EMS Auditor should be free to redirect the emphasis of the audit in process, as necessary to concentrate the audit team's resources on critical areas of investigation that may come to light in the audit. The areas of emphasis in the audit plan and the checklists should be followed to the extent possible, but if, in the Lead EMS Auditor's judgement the situation warrants redirection, it is appropriate to concentrate on specific areas of the checklist and not investigate others; another audit may be performed at a later date to investigate other areas of the program.

1.6 Documentation

The audit checklist should be formatted to facilitate inquiries and note-taking, but each audit team member should use the note-taking methods that he/she is most comfortable with. Reference copies of the RDD EMS-Manual and its supporting SEOPs and other documents should be readily available to the team.

2. AUDITING METHODS: "DO'S" AND "DON'TS"

Audit team members *should*:

- be prepared; the EMS-Manual sections and procedures associated with assigned area of inquiry should be read and understood beforehand;
- stay in charge of any interviewing situation, and steer conversations away from long monologues or irrelevant discussions;
- recognize that the presence of the audit team is, by nature, disruptive;
- listen and observe more than they talk;
- thank audited personnel for their assistance when there are no more questions;
- take good notes that accurately describe the individuals contacted, the documents reviewed, and the observations made;
- verify or qualify the extent of potential problems by increasing the sample of records evaluated, or by conducting additional interviews;
- frame audit questions in language that the audited organization or department will understand;
- keep questions brief and focused;
- clarify questions if they seem to be misunderstood;
- complement the audited facility when particular strengths are observed;
- ask *open-ended* questions to open up lines of inquiry or to gain access to additional information; such questions should be phrased using "who", "what", "when", "where", "why", "how", and "which" (none of which can be answered "yes" or "no"); and
- ask *closed* questions to confirm a point; closed questions should be phrased using words like "is", "do", "has", "can", "will", and "shall", which will result in a "yes" or "no" answer.

Audit team members *should not*:

- talk too much, argue, use profanity, or discuss personalities or the results of other audits;
- criticize personnel from the audited facility, especially in front of their co-workers or supervisors;
- disagree with other audit team members or the Lead EMS Auditor in front of the audited facility staff; any such discussions should be reserved for the audit team members only;
- permit representatives of the audited facility to see the audit team's working notes or checklists;
- obtain records or documents without the permission or participation of the audited facility;
- identify a problem in front of the audited facilities personnel as anything other than something that should be looked at further; notes should be taken and specific concerns verified by reviewing a larger sample of information;
- discuss the decision regarding whether the problem requires more investigation or represents a finding without first discussing the issues separately with the Lead EMS Auditor first; or
- make comments regarding the inadequacy of the audited facility's EMS processes or procedures, unless objective evidence suggests that the audited facility's written requirements are not being fulfilled.